

SMITH, KATZENSTEIN & FURLOW LLP
800 Delaware Avenue, 10th Floor
The Corporate Plaza
800 Delaware Avenue
Wilmington, Delaware 19801
Kathleen M. Miller (DE 2898)

Hearing Date: Sept. 27, 2007 at 10:00 am
Objection Deadline: Sept. 20, 2007 at 4:00 pm

Attorneys for Airgas Southwest, Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
: **Re: Docket No. 9151**
-----X

RESPONSE TO DEBTORS' TWENTIETH OMNIBUS OBJECTION (SUBSTANTIVE)
PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A)
DUPLICATE AND AMENDED CLAIMS, (B) INSUFFICIENTLY DOCUMENTED CLAIMS,
(C) CLAIMS NOT REFLECTED IN THE DEBTORS' BOOKS AND RECORDS, (D)
UNTIMELY CLAIMS, AND (E) CLAIMS SUBJECT TO MODIFICATION, MODIFIED
CLAIMS ASSERTING RECLAMATION, CONSENSUALLY MODIFIED AND REDUCED
TORT CLAIMS, AND LIFT STAY PROCEDURES CLAIMS SUBJECT TO MODIFICATION

Airgas Southwest, Inc. ("Airgas"), by and through its undersigned counsel hereby
responds to the Debtors' Twentieth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §
502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate and Amended Claims, (B)
Insufficiently Documented Claims, (C) Claims Not Reflected on Debtors' Books and Records,
(D) Untimely Claims, and (E) Claims Subject to Modification, Modified Claims Asserting
Reclamation, Consensually Modified and Reduced Tort Claims, and Lift Stay Procedures Claims
Subject to Modification (the "Objection") and in support thereof respectfully represents as

follows:

1. On or about July 28, 2006, Airgas filed claim number 14277 in the amount of \$88,154.71 (the "Claim"). A copy of the Claim is attached as Exhibit A. Invoices and delivery orders showing products and services delivered to the Debtors is attached to the Claim. Also attached to the Claim is a spreadsheet summarizing the invoice date, invoice number, proof of delivery number, invoice amount and type of product or service.

2. In stark contrast to the detailed information provided by Airgas in support of the Claim, the Debtors offer nothing in support of the Objection. It is well settled that a claimant's proof of claim is entitled to the presumption of *prima facie* validity until an objecting party offers *evidence* to refute it. *In re WorldCom, Inc.*, No. 02-13533, 2005 WL 3832065, at * 4 (Bankr. S.D.N.Y. Dec. 29, 2005) *citing In re Allegheny Int'l. Inc.*, 954 F.2d. 167, 174 (3d Cir.1992). "In practice, the objector must produce evidence, which, if believed, would refute at least one of the allegations that is essential to the claim's legal sufficiency." *Id.* Here, there has been no offering of evidence by anyone other than Airgas. Contrary to the Debtors' apparent position on where the burden of going forward lies, unless the Debtors introduce evidence as to the invalidity of the claim or the excessiveness of its amount, Airgas need offer no further proof of the merits of the Claim.

3. Without analysis or support, the Debtors seek to reduce claim number 14277 from \$88,154.71 to \$82,016.97. (Objection subsection J). As set forth above, how this amount was determined, which, if any, invoices are affected is unknown. In an attempt to reconcile the Objection with the Claim absent any input from the Debtors as to the true basis for the Objection, Airgas has reviewed its books and records concerning claim number 14277 and have found no

discrepancy. If the Debtors seek reduction of this claim, more than bald assertions need be made to support such a request.

4. Any reply by the Debtors or future notices concerning the Objection should be sent to the attention of the undersigned counsel at the address below.

WHEREFORE, Airgas requests that the Debtors' Objection be denied as to the Claim.

Dated: September 12, 2007
Wilmington, Delaware

SMITH, KATZENSTEIN & FURLOW LLP

/s/ Kathleen M. Miller

Kathleen M. Miller (ID No. 2898)

800 Delaware Avenue, 10th Floor

P.O. Box 410

Wilmington, DE 19899

Tel: (302) 652-8400

Fax: (302) 652-8405

Email: kmiller@skfdelaware.com

Attorneys for Airgas Southeast, Inc.